

Form F-66 (IA-2) (7-13-2018)		<b>STATE OF IOWA</b>  <b>2018</b> <b>FINANCIAL REPORT</b> <b>FISCAL YEAR ENDED</b> <b>JUNE 30, 2018</b>	
CITY OF <u>ADEL</u> , IOWA <b>DUE: December 1, 2018</b>		16202500100000 <b>Treasurer</b> <b>301 S 10th Street</b> <b>Adel, IA 50003</b>  <i>(Please correct any error in name, address, and ZIP Code)</i>	
<b>WHEN COMPLETED, PLEASE RETURN TO</b> Mary Mosiman, CPA Office of Auditor of State Lucas State Office Building 321 E. 12th Street, 2nd Floor Des Moines, IA 50319		NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.	

  

ALL FUNDS																								
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)																				
<b>Revenues and Other Financing Sources</b>																								
Taxes levied on property	1,853,573		1,853,573	1,756,175																				
Less: Uncollected property taxes-levy year	0		0	0																				
<b>Net current property taxes</b>	1,853,573		1,853,573	1,756,175																				
Delinquent property taxes	0		0	0																				
TIF revenues	633,628		633,628	647,348																				
Other city taxes	479,173	0	479,173	514,511																				
Licenses and permits	625,038	0	625,038	516,250																				
Use of money and property	90,934	0	90,934	53,250																				
Intergovernmental	625,025	0	625,025	638,458																				
Charges for fees and service	276,472	2,512,810	2,789,282	2,413,397																				
Special assessments	113,311	0	113,311	4,217																				
Miscellaneous	97,912	1,643	99,555	38,435																				
Other financing sources, including transfers in	1,343,926	3,638,874	4,982,800	5,510,531																				
<b>Total revenues and other sources</b>	6,138,992	6,153,327	12,292,319	12,092,572																				
<b>Expenditures and Other Financing Uses</b>																								
Public safety	1,153,221	0	1,153,221	1,196,366																				
Public works	543,980	0	543,980	546,440																				
Health and social services	0	0	0	0																				
Culture and recreation	937,383	0	937,383	1,000,433																				
Community and economic development	100,203	0	100,203	110,710																				
General government	228,980	0	228,980	258,142																				
Debt service	992,771	0	992,771	992,671																				
Capital projects	1,301,061	0	1,301,061	1,592,261																				
<b>Total governmental activities expenditures</b>	5,257,599	0	5,257,599	5,697,023																				
Business type activities	0	6,148,957	6,148,957	7,277,184																				
<b>Total ALL expenditures</b>	5,257,599	6,148,957	11,406,556	12,974,207																				
Other financing uses, including transfers out	1,431,986	23,061	1,455,047	1,154,410																				
<b>Total ALL expenditures/And other financing uses</b>	6,689,585	6,172,018	12,861,603	14,128,617																				
<b>Excess revenues and other sources over (Under) Expenditures/And other financing uses</b>	-550,593	-18,691	-569,284	-2,036,045																				
Beginning fund balance July 1, 2017	3,680,823	2,054,035	5,734,858	5,734,858																				
Ending fund balance June 30, 2018	3,130,230	2,035,344	5,165,574	3,698,813																				
<b>Note</b> - These balances do not include \$ <u>35,972</u> held in non-budgeted internal service funds; \$ <u>          </u> held in Pension Trust Funds; \$ <u>          </u> held in Private Purpose Trust funds and \$ <u>22,165</u> held in agency funds which were not budgeted and are not available for city operations.																								
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <th style="width: 40%;">Indebtedness at June 30, 2018</th> <th style="width: 15%;">Amount - Omit cents</th> <th style="width: 40%;">Indebtedness at June 30, 2018</th> <th style="width: 5%;">Amount - Omit cents</th> </tr> <tr> <td>General obligation debt</td> <td style="text-align: right;">\$ 8,870,000</td> <td>Other long-term debt</td> <td style="text-align: right;">\$ 762,451</td> </tr> <tr> <td>Revenue debt</td> <td style="text-align: right;">\$ 2,001,535</td> <td>Short-term debt</td> <td style="text-align: right;">\$ 459,141</td> </tr> <tr> <td>TIF Revenue debt</td> <td style="text-align: right;">\$ 0</td> <td></td> <td></td> </tr> <tr> <td></td> <td></td> <td>General obligation debt limit</td> <td style="text-align: right;">\$ 11,487,209</td> </tr> </table>					Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents	General obligation debt	\$ 8,870,000	Other long-term debt	\$ 762,451	Revenue debt	\$ 2,001,535	Short-term debt	\$ 459,141	TIF Revenue debt	\$ 0					General obligation debt limit	\$ 11,487,209
Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents																					
General obligation debt	\$ 8,870,000	Other long-term debt	\$ 762,451																					
Revenue debt	\$ 2,001,535	Short-term debt	\$ 459,141																					
TIF Revenue debt	\$ 0																							
		General obligation debt limit	\$ 11,487,209																					
CERTIFICATION																								
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF																								
Signature of city clerk		Date Published/Posted 11/29/18		Mark (x) one <input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted																				
Printed name of city clerk Brittany Sandquist		Area Code 515		Number 993-4525 Extension 104																				
Signature of Mayor or other City official (Name and Title)		Date signed 11/29/2018																						
PLEASE PUBLISH THIS PAGE ONLY																								

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF ADEL						SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	<b>Section A - TAXES</b>											1					
2	<b>Taxes levied on property</b>	1,096,799	416,279		340,495			1,853,573			1,853,573	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	1,096,799	416,279		340,495	0		1,853,573		T01	1,853,573	4					
5	Delinquent property taxes							0		T01	0	5					
6	<b>Total property tax</b>	1,096,799	416,279		340,495	0	0	1,853,573			1,853,573	6					
7	<b>TIF revenues</b>			633,628				633,628		T01	633,628	7					
8	<b>Other city taxes</b>																
8	Utility tax replacement excise taxes							0		T15	0	8					
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax	2,748						2,748		T19	2,748	12					
13	Hotel/motel tax							0		T19	0	13					
14	Other local option taxes		476,425					476,425		T09	476,425	14					
15	<b>TOTAL OTHER CITY TAXES</b>	2,748	476,425		0	0	0	479,173	0		479,173	15					
16	<b>Section B - LICENSES AND PERMITS</b>	625,038						625,038		T29	625,038	16					
17	<b>Section C - USE OF MONEY AND PROPERTY</b>											17					
18	Interest	31,975						31,975		U20	31,975	18					
19	Rents and royalties	58,959						58,959		U40	58,959	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	<b>TOTAL USE OF MONEY AND PROPERTY</b>	90,934	0	0	0	0	0	90,934	0		90,934	22					
23												23					
24	<b>Section D - INTERGOVERNMENTAL</b>											24					
25												25					
26	<b>Federal grants and reimbursements</b>											26					
27	Federal grants							0		B89	0	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	<b>Total Federal grants and reimbursements</b>	0	0		0	0	0	0	0		0	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

Continued on next page

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued	CITY OF ADEL					<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS				
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		484,793					484,793		C46	484,793	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants							0		C89	0	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Economic Development Authority							0		C89	0	52
53	CEBA grants							0		C89	0	53
54	Commercial & Industrial Replacement Claim							0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	0	484,793	0	0	0	0	484,793	0		484,793	60
61												61
62	Local grants and reimbursements											62
63	County contributions							0			0	63
64	Library service	41,812						41,812		D89	41,812	64
65	Township contributions	72,290						72,290		D89	72,290	65
66	Fire/EMT service							0		D89	0	66
67	SRO Reimbursement	26,130						26,130		D89	26,130	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	140,232	0	0	0	0	0	140,232	0		140,232	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	140,232	484,793	0	0	0	0	625,025	0		625,025	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	1,049,494	A91	1,049,494	73
74	Sewer							0	958,394	A8Ø	958,394	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	313,591	A81	313,591	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ADEL		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0	191,331	A80	191,331	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees	2,395						2,395		A89	2,395	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	274,077						274,077		A61	274,077	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	276,472	0	0	0	0	0	276,472	2,512,810		2,789,282	104
105												105
106	Section F - SPECIAL ASSESSMENTS					113,311		113,311		U01	113,311	106
107	Section G - MISCELLANEOUS											107
108	Contributions	13,853						13,853		U99	13,853	108
109	Deposits and sales/fuel tax refunds	5,026						5,026		U99	5,026	109
110	Sale of property and merchandise	25,102						25,102		U11	25,102	110
111	Fines	2,786						2,786		U30	2,786	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify							0			0	113
114	Library Fees & Contributions	5,318	7,300					12,618			12,618	114
115	Police DARE		254					254			254	115
116	Fire Association		9,831					9,831			9,831	116
117	Cemetery Fees	13,950						13,950			13,950	117
118	Reimbursements	14,492						14,492	1,643		16,135	118
119								0			0	119
120	TOTAL MISCELLANEOUS	80,527	17,385	0	0	0	0	97,912	1,643		99,555	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ADEL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.				
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	2,312,750	1,394,882	633,628	340,495	113,311	0	4,795,066	2,514,453		7,309,519	121				
122												122				
123	Section H - OTHER FINANCING SOURCES											123				
124	Proceeds of capital asset sales							0		NR	0	124				
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0	3,527,753	NR	3,527,753	125				
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126				
127	Regular transfers in and interfund loans	442,016			165,917	88,645		696,578	111,121		807,699	127				
128	Internal TIF loans and transfers in	113,428	25,000		508,920			647,348			647,348	128				
129								0			0	129				
130								0			0	130				
131	TOTAL OTHER FINANCING SOURCES	555,444	25,000	0	674,837	88,645	0	1,343,926	3,638,874		4,982,800	131				
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	2,868,194	1,419,882	633,628	1,015,332	201,956	0	6,138,992	6,153,327		12,292,319	132				
133												133				
134	Beginning fund balance July 1, 2017	1,161,550	607,502	51,368	20,047	1,840,356		3,680,823	2,054,035		5,734,858	134				
135												135				
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	4,029,744	2,027,384	684,996	1,035,379	2,042,312	0	9,819,815	8,207,362		18,027,177	136				
137												137				
138												138				
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Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018						CITY OF ADEL		<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
1	<b>Section A — PUBLIC SAFETY</b>											1
2	Police department/Crime prevention	708,085	248,200					956,285		E62	956,285	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	71,217	6,539					77,756		E24	77,756	6
7	Ambulance							0		E32	0	7
8	Building inspections	91,999	26,913					118,912		E66	118,912	8
9	Miscellaneous protective services							0		E66	0	9
10	Animal control	268						268		E32	268	10
11	Other public safety							0		E89	0	11
12								0			0	12
13								0			0	13
14	<b>TOTAL PUBLIC SAFETY</b>	<b>871,569</b>	<b>281,652</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>1,153,221</b>			<b>1,153,221</b>	<b>14</b>
15	<b>Section B — PUBLIC WORKS</b>											15
16	Roads, bridges, sidewalks		452,967					452,967		E44	452,967	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting	45,780						45,780		E44	45,780	18
19	Traffic control safety	526						526		E44	526	19
20	Snow removal		44,707					44,707		E44	44,707	20
21	Highway engineering							0		E44	0	21
22	Street cleaning							0		E81	0	22
23	Airport (if not an enterprise)							0		E01	0	23
24	Garbage (if not an enterprise)							0		E81	0	24
25	Other public works							0		E89	0	25
26	Public Works Administration							0			0	26
27	Engineering Management Services							0			0	27
28	<b>TOTAL PUBLIC WORKS</b>	<b>46,306</b>	<b>497,674</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>543,980</b>			<b>543,980</b>	<b>28</b>
29	<b>Section C — HEALTH AND SOCIAL SERVICES</b>											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services							0		E79	0	36
37								0			0	37
38								0			0	38
39	<b>TOTAL HEALTH AND SOCIAL SERVICES</b>	<b>0</b>	<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>39</b>
40	<b>Section D — CULTURE AND RECREATION</b>											40
41	Library services	235,568	52,400					287,968		E52	287,968	41
42	Museum, band, theater	11,624						11,624		E61	11,624	42
43	Parks	240,697	18,297					258,994		E61	258,994	43
44	Recreation	105,446	10,387					115,833		E61	115,833	44
45	Cemetery	26,787	5,322					32,109		E03	32,109	45
46	Community center, zoo, marina, and auditorium							0		E61	0	46
47	Other culture and recreation	197,544	33,311					230,855		E61	230,855	47
48								0			0	48
49								0			0	49
50	<b>TOTAL CULTURE AND RECREATION</b>	<b>817,666</b>	<b>119,717</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>937,383</b>			<b>937,383</b>	<b>50</b>

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)					
51	<b>Section E — COMMUNITY AND ECONOMIC DEVELOPMENT</b>											51
52	Community beautification							0		E89	0	52
53	Economic development							0		E89	0	53
54	Housing and urban renewal							0		E50	0	54
55	Planning and zoning	91,999	8,204					100,203		E29	100,203	55
56	Other community and economic development							0		E89	0	56
57	TIF Rebates							0		E89	0	57
58								0			0	58
59	<b>TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT</b>	<b>91,999</b>	<b>8,204</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,203</b>			<b>100,203</b>	<b>59</b>
60	<b>Section F — GENERAL GOVERNMENT</b>											60
61	Mayor, council and city manager	24,365	8,794					33,159		E29	33,159	61
62	Clerk, Treasurer, financial administration	21,097	7,615					28,712		E23	28,712	62
63	Elections	2,376						2,376		E89	2,376	63
64	Legal services and city attorney	74,112						74,112		E25	74,112	64
65	City hall and general buildings	7,834						7,834		E31	7,834	65
66	Tort liability	4,500						4,500		E89	4,500	66
67	Other general government	78,287						78,287		E89	78,287	67
68								0			0	68
69								0			0	69
70	<b>TOTAL GENERAL GOVERNMENT</b>	<b>212,571</b>	<b>16,409</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>228,980</b>			<b>228,980</b>	<b>70</b>
71	<b>Section G — DEBT SERVICE</b>				992,771			992,771			992,771	71
72								0			0	72
73								0			0	73
74	<b>TOTAL DEBT SERVICE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>992,771</b>	<b>0</b>	<b>0</b>	<b>992,771</b>			<b>992,771</b>	<b>74</b>
75	<b>Section H — REGULAR CAPITAL PROJECTS — Specify</b>										0	75
76	Industrial Park Project/Fire Equip Upgrade/Capital Improv-Par	48,549						48,549			48,549	76
77	LOST Funds (4,658); Brick Streets 2017/Fire Truck 2014 (1,247,854)		4,658			1,247,854		1,252,512			1,252,512	77
78	<b>Subtotal Regular Capital Projects</b>	<b>48,549</b>	<b>4,658</b>			<b>1,247,854</b>	<b>0</b>	<b>1,301,061</b>			<b>1,301,061</b>	<b>78</b>
79	<b>— TIF CAPITAL PROJECTS — Specify</b>										0	79
80								0			0	80
81								0			0	81
82	<b>Subtotal TIF Capital Projects</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>0</b>	<b>0</b>			<b>0</b>	<b>82</b>
83	<b>TOTAL CAPITAL PROJECTS</b>	<b>48,549</b>	<b>4,658</b>	<b>0</b>	<b>0</b>	<b>1,247,854</b>	<b>0</b>	<b>1,301,061</b>			<b>1,301,061</b>	<b>83</b>
84	<b>TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES</b>	<b>2,088,660</b>	<b>928,314</b>	<b>0</b>	<b>992,771</b>	<b>1,247,854</b>	<b>0</b>	<b>5,257,599</b>			<b>5,257,599</b>	<b>84</b>
85	<b>(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)</b>											<b>85</b>
86												<b>86</b>
TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"												

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
87	Section I — BUSINESS TYPE ACTIVITIES											87
88	Water — Current operation								621,581	E91	621,581	88
89	Capital outlay								710,636	G91	710,636	89
90	Debt Service								353,531	F91	353,531	90
91	Sewer and sewage disposal — Current operation								499,946	E80	499,946	91
92	Capital outlay								1,528,670	G80	1,528,670	92
93	Debt Service								1,668,254	F80	1,668,254	93
94	Electric — Current operation									E92	0	94
95	Capital outlay									G92	0	95
96	Debt Service									F92	0	96
97	Gas Utility — Current operation									E93	0	97
98	Capital outlay									G93	0	98
99	Debt Service									F93	0	99
100	Parking — Current operation									E60	0	100
101	Capital outlay									G60	0	101
102	Debt Service									F60	0	102
103	Airport — Current operation									E01	0	103
104	Capital outlay									G01	0	104
105	Debt Service									F01	0	105
106	Landfill/Garbage — Current operation								297,060	E81	297,060	106
107	Capital outlay									G81	0	107
108	Debt Service									F81	0	108
109	Hospital — Current operation									E36	0	109
110	Capital outlay									G36	0	110
111	Debt Service									F36	0	111
112	Transit — Current operation									E94	0	112
113	Capital outlay									G94	0	113
114	Debt Service									F94	0	114
115	Cable TV, telephone, Internet — Current operation									E03	0	115
116	Capital outlay									G03	0	116
117	Housing authority — Current operation									E50	0	117
118	Capital outlay									G50	0	118
119	Debt Service									F50	0	119
120	Storm water — Current operation								59,539	E80	59,539	120
121	Capital outlay								407,841	G80	407,841	121
122	Debt Service								1,899	F80	1,899	122
123	Other business type — Current operation									E89	0	123
124	Capital outlay									G89	0	124
125	Debt Service									F89	0	125
126	Internal service funds — Specify											126
127											0	127
128											0	128
129	TOTAL BUSINESS TYPE ACTIVITIES								6,148,957		6,148,957	129



Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 -- Continued						CITY OF ADEL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	2,088,660	928,314	0	992,771	1,247,854	0	5,257,599	6,148,957		11,406,556	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	173,645	404,200			206,793		784,638	23,061		807,699	132
133	Internal TIF loans/repayments and transfers out			647,348				647,348			647,348	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	173,645	404,200	647,348	0	206,793	0	1,431,986	23,061		1,455,047	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	2,262,305	1,332,514	647,348	992,771	1,454,647	0	6,689,585	6,172,018		12,861,603	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable							0			0	140
141	Restricted	8,499	630,186	37,648	42,608	587,665		1,306,606			1,306,606	141
142	Committed							0			0	142
143	Assigned		64,684					64,684			64,684	143
144	Unassigned	1,758,940						1,758,940			1,758,940	144
145	Total Governmental	1,767,439	694,870	37,648	42,608	587,665	0	3,130,230			3,130,230	145
146	Proprietary								2,035,344		2,035,344	146
147	Total ending fund balance June 30, 2018	1,767,439	694,870	37,648	42,608	587,665	0	3,130,230	2,035,344		5,165,574	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	4,029,744	2,027,384	684,996	1,035,379	2,042,312	0	9,819,815	8,207,362		18,027,177	148
149												149

<b>Part III</b>		<b>INTERGOVERNMENTAL EXPENDITURES</b>												<b>CITY OF ADEL</b>																																																																																																																																																																	
		Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>																																																																																																																																																																													
		<table border="1"> <tr> <th>Purpose</th> <th>Amount paid to other local governments</th> </tr> <tr> <td>Correction.....</td> <td>M05 \$ 0</td> </tr> <tr> <td>Health.....</td> <td>M32 \$ 0</td> </tr> <tr> <td>Highways.....</td> <td>M44 \$ 0</td> </tr> <tr> <td>Transit subsidies.....</td> <td>M94 \$ 0</td> </tr> <tr> <td>Libraries.....</td> <td>M52 \$ 0</td> </tr> <tr> <td>Police protection.....</td> <td>M62 \$ 0</td> </tr> <tr> <td>Sewerage.....</td> <td>M80 \$ 0</td> </tr> <tr> <td>Sanitation.....</td> <td>M81 \$ 0</td> </tr> <tr> <td>All other.....</td> <td>M89 \$ 0</td> </tr> </table>												Purpose	Amount paid to other local governments	Correction.....	M05 \$ 0	Health.....	M32 \$ 0	Highways.....	M44 \$ 0	Transit subsidies.....	M94 \$ 0	Libraries.....	M52 \$ 0	Police protection.....	M62 \$ 0	Sewerage.....	M80 \$ 0	Sanitation.....	M81 \$ 0	All other.....	M89 \$ 0	<table border="1"> <tr> <th>Purpose</th> <th>Amount paid to State</th> </tr> <tr> <td>Highways.....</td> <td>L44 \$ 0</td> </tr> <tr> <td>All other.....</td> <td>L89 \$ 0</td> </tr> </table>												Purpose	Amount paid to State	Highways.....	L44 \$ 0	All other.....	L89 \$ 0																																																																																																																												
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<b>Part IV</b>		<b>SALARIES AND WAGES</b>																																																																																																																																																																													
		Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.																																																																																																																																																																													
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<b>A. Long-term debt</b>		<table border="1"> <tr> <th rowspan="2">Purpose</th> <th rowspan="2">Debt outstanding JULY 1, 2017 (a)</th> <th colspan="2">Debt during the fiscal year</th> <th colspan="4">Debt Outstanding - JUNE 30, 2018</th> <th rowspan="2">Interest paid this year (h)</th> </tr> <tr> <th>Issued (b)</th> <th>Retired (c)</th> <th>General obligation (d)</th> <th>TIF revenue (e)</th> <th>Revenue (f)</th> <th>Other (g)</th> </tr> <tr> <td>1. Water utility</td> <td>19U \$ 1,165,000</td> <td>29U \$ 441,837</td> <td>39U \$ 320,000</td> <td>49U \$</td> <td>49U \$</td> <td>49U \$ 845,000</td> <td>49U \$ 441,837</td> <td>19I \$ 32,731</td> </tr> <tr> <td>2. Sewer utility</td> <td>19U 475,000</td> <td>29U 1,483,614</td> <td>39U 475,000</td> <td>49U</td> <td>49U</td> <td>49U 1,156,535</td> <td>49U 320,614</td> <td>189 21,894</td> </tr> <tr> <td>3. Electric utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>192</td> </tr> <tr> <td>4. Gas utility</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>193</td> </tr> <tr> <td>5. Transit-bus</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td></td> <td>194</td> </tr> <tr> <td>6. Industrial Revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>7. Mortgage revenue</td> <td>19T</td> <td>24T</td> <td>34T</td> <td></td> <td>44T</td> <td>44T</td> <td></td> <td>189</td> </tr> <tr> <td>8. TIF revenue</td> <td>19U</td> <td>29U</td> <td>39U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189</td> </tr> <tr> <td>9. Other-Specify 2017/2011 A Re</td> <td>19U 3,935,000</td> <td>29U</td> <td>39U 135,000</td> <td>49U 3,800,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 99,946</td> </tr> <tr> <td>10. Library</td> <td>19U 1,100,000</td> <td>29U</td> <td>39U 160,000</td> <td>49U 940,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 28,270</td> </tr> <tr> <td>11. 2011 B Refunding</td> <td>19U 175,000</td> <td>29U</td> <td>39U 175,000</td> <td>49U 0</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 3,325</td> </tr> <tr> <td>12. 2012 B Refunding</td> <td>19U 770,000</td> <td>29U</td> <td>39U 155,000</td> <td>49U 615,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 23,100</td> </tr> <tr> <td>13. Fire Truck</td> <td>19U 370,000</td> <td>29U</td> <td>39U 40,000</td> <td>49U 330,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 8,580</td> </tr> <tr> <td>14. Aquatic Center</td> <td>19U 3,260,000</td> <td>29U</td> <td>39U 75,000</td> <td>49U 3,185,000</td> <td>49U</td> <td>49U</td> <td>49U</td> <td>189 86,200</td> </tr> <tr> <td><b>Total long-term debt</b></td> <td><b>11,250,000</b></td> <td><b>1,925,451</b></td> <td><b>1,535,000</b></td> <td><b>8,870,000</b></td> <td><b>0</b></td> <td><b>2,001,535</b></td> <td><b>762,451</b></td> <td><b>304,046</b></td> </tr> </table>																								Purpose	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year		Debt Outstanding - JUNE 30, 2018				Interest paid this year (h)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	1. Water utility	19U \$ 1,165,000	29U \$ 441,837	39U \$ 320,000	49U \$	49U \$	49U \$ 845,000	49U \$ 441,837	19I \$ 32,731	2. Sewer utility	19U 475,000	29U 1,483,614	39U 475,000	49U	49U	49U 1,156,535	49U 320,614	189 21,894	3. Electric utility	19U	29U	39U	49U	49U	49U		192	4. Gas utility	19U	29U	39U	49U	49U	49U		193	5. Transit-bus	19U	29U	39U	49U	49U	49U		194	6. Industrial Revenue	19T	24T	34T		44T	44T		189	7. Mortgage revenue	19T	24T	34T		44T	44T		189	8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189	9. Other-Specify 2017/2011 A Re	19U 3,935,000	29U	39U 135,000	49U 3,800,000	49U	49U	49U	189 99,946	10. Library	19U 1,100,000	29U	39U 160,000	49U 940,000	49U	49U	49U	189 28,270	11. 2011 B Refunding	19U 175,000	29U	39U 175,000	49U 0	49U	49U	49U	189 3,325	12. 2012 B Refunding	19U 770,000	29U	39U 155,000	49U 615,000	49U	49U	49U	189 23,100	13. Fire Truck	19U 370,000	29U	39U 40,000	49U 330,000	49U	49U	49U	189 8,580	14. Aquatic Center	19U 3,260,000	29U	39U 75,000	49U 3,185,000	49U	49U	49U	189 86,200	<b>Total long-term debt</b>	<b>11,250,000</b>	<b>1,925,451</b>	<b>1,535,000</b>	<b>8,870,000</b>	<b>0</b>	<b>2,001,535</b>	<b>762,451</b>	<b>304,046</b>
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<b>Total long-term debt</b>	<b>11,250,000</b>	<b>1,925,451</b>	<b>1,535,000</b>	<b>8,870,000</b>	<b>0</b>	<b>2,001,535</b>	<b>762,451</b>	<b>304,046</b>																																																																																																																																																																							
<b>B. Short-term debt</b>		<table border="1"> <tr> <td colspan="2">Outstanding as of JULY 1, 2017</td> <td>61V \$</td> <td>0</td> </tr> <tr> <td colspan="2">Outstanding as of JUNE 30, 2018</td> <td>64V \$</td> <td>459,141</td> </tr> </table>																								Outstanding as of JULY 1, 2017		61V \$	0	Outstanding as of JUNE 30, 2018		64V \$	459,141																																																																																																																																														
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\$	229,744,186	x .05 = \$	11,487,209																																																																																																																																																																												
<b>Part VII</b>		<b>CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018</b>																																																																																																																																																																													
		<table border="1"> <tr> <th rowspan="2">Type of asset</th> <th colspan="4">Amount - Omit cents</th> <th rowspan="2">Total</th> </tr> <tr> <th>Bond and interest funds (a)</th> <th>Bond construction funds (b)</th> <th>Pension/retirement funds (c)</th> <th>all other funds (d)</th> </tr> <tr> <td><b>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</b></td> <td>W01 \$</td> <td>W31 \$</td> <td></td> <td>W61 5,223,716</td> <td>5,223,716</td> </tr> <tr> <td>REMARKS</td> <td colspan="5">V98</td> </tr> </table>																								Type of asset	Amount - Omit cents				Total	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	<b>Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.</b>	W01 \$	W31 \$		W61 5,223,716	5,223,716	REMARKS	V98																																																																																																																																				
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REMARKS	V98																																																																																																																																																																														